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VIA EMAIL AND FEDEX

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Re: Unilateral Administrative Order for Remedial Investigation/Feasibility Study ("UAO"), San Jacinto River Waste Pits Superfund Site - Financial Assurance Requirements under Paragraph 93 of the UAO

Dear Gary, Anne and Amy:

This letter is being submitted on behalf of International Paper Company ("International Paper"), as one of the Respondents under the above-referenced UAO. Enclosed is internal financial information in the form of International Paper's February 27, 2014 10-K filing with the Security and Exchange Commission ("SEC"). The document can also be accessed via the Internet on the SEC's website at http://www.sec.gov. This letter and the enclosed document updates International Paper's

Atlanta Chicago Houston Los Angeles Cincinnati New York Cleveland Orlando Columbus Philadelphia Costa Mesa Seattle V

a Denver Washington, DC prior financial assurance submissions, including its joint submission with Respondent McGinnes Industrial Maintenance Corporation dated February 18, 2010, a copy of which (without enclosures) is enclosed for your reference.

To the extent that EPA requires any additional information regarding International Paper's financial assurances, please contact the undersigned.

Sincerely,

John/F. Cermak, Jr.

Enclosures